



# TOWN OF WILMINGTON

## BOARD OF ASSESSORS

121 Glen Road  
Wilmington, Mass. 01887  
TEL: 978-658-3675 FAX: 978-657-6437

October 1, 2015

Dear Taxpayer,

The Board of Assessors is mailing the Fiscal Year 2016 exemption applications. You are receiving this letter if our records showed that you received an exemption in the past. Enclosed you will find an application. Under Mass General Law you have three months after the mailing of the actual tax bill to apply, which would be April 1, 2016. However, we are accepting applications starting in October. Once your exemption is approved by the Board of Assessors, after January 1st, you will receive a green exemption certificate notice in the mail.

Please also be advised that this application is confidential and IS NOT open to public inspection under Mass General Law CH59, S60.

We are encouraging all who qualify to apply however, before completing the enclosed application, please review the attached eligibility requirements.

If you are applying for a clause 17D or 41C you must complete the following sections on the application:

- Complete Section A, on the first page
- Complete page 3 as applicable
- Complete section D on page 4
- Last page: Section E Sign and Date the application

Please supply the following documents when filing your application:

- 2014 Income Tax Return or complete Form 4506-T (IRS verification of non-filing status)
- Social Security and Pension benefit statement for 2014~ if tax return is not provided.
- Current wages, salaries and other compensation ~ if tax return is not provided.
- Copies of interest and dividend statements Form 1099 for all accounts as of July 1, 2015.
- Copy of Bank Statements (checking, savings, CD's etc.) indicating account balance as of July 1, 2015.
- Statements for IRA's, 401K, Mutual Funds, Securities, Stocks, Bonds – including Savings bonds ~ indicating balance as of July 1, 2015.
- Receipts from capital gains, public assistance, etc.
- Net profits from Business, Profession or property rental receipts
- First time filers must include a copy of your Birth Certificate to verify age requirements and documentation showing ownership and that the property is your domicile. (see qualifications attached)

(over)

Upon review of the application, if there is further information needed the Board will contact you.

Please note, if your property is held in **Trust** then you must provide a copy of the trust along with your application. In order to qualify for the exemption, you must be a trustee and have beneficial interest in the property.

If you have any questions, please feel free to contact the Assessor's office at the number above. We thank you in advance for your cooperation.

Sincerely,

A handwritten signature in blue ink that reads "Karen Rassias". The signature is fluid and cursive, with the first name "Karen" and last name "Rassias" clearly legible.

Karen Rassias, MAA  
Principal Assessor

**INCOME or GROSS RECEIPTS** means Income from all sources and is broader than taxable income for federal or state income tax purposes.

**Income includes:**

- wages,
- salaries,
- bonuses,
- commissions,
- public and private pensions,
- social security,
- alimony,
- child support,
- lottery winnings,
- interest and dividend income,
- capital gains,
- life insurance proceeds,
- net income from business or rental property after deduction of related business expenses and losses,
- public assistance,
- disability payments,
- unemployment compensation,
- workman's compensation,
- regular cash or financial contributions or gifts from family or others outside the household,
- and any other income.

**ASSETS or Whole Estate means all** real estate and tangible and intangible personal property.

**Assets include:**

- cash on hand in Checking & Savings Accounts
- Value of personal property
- Stocks
- Bonds
- Money Market & Individual retirement accounts or loans receivable
- value of applicant's ownership interest in real estate
- balances of private pensions or 401(K) accounts once the applicant legally qualifies for distribution
- **WHOLE ESTATE** does **NOT** include cash on hand from reverse mortgage payments

**FY 2016**  
**ELIGIBILITY REQUIREMENTS:**  
**Clause 41C**

- AGE: 70 years old as of July 1, 2015
- Has owned and occupied property in Wilmington, or any other MA property, as domicile for any 5 yrs. Has been Domiciled in MA for 10 consecutive years before application date.
- Surviving spouses who inherit the property only have to have occupied the property, or other MA property, for any five years.
- INCOME LIMIT ~ if SINGLE is:       \$24,523
- ASSET LIMIT ~ if SINGLE is:       \$40,000 (excludes Domicile)
- INCOME LIMIT ~ if MARRIED is:   \$36,785
- ASSET LIMIT ~ if MARRIED is:   \$50,000 (excludes Domicile)

Co-owners who are not applicant's spouse may not exceed the current income limit of \$24,523 if the applicant is single and \$36,785 if married.

Amount of the exemption to eligible applicants is \$500.

**ELIGIBILITY REQUIREMENTS:**  
**Clause 17D**

- AGE: Elderly must be 70 by July 1, 2015 or Widowed as of July 1, 2015.
- RESIDENCY: Has owned and occupied property as domicile for any 5 yrs.
- OWNERSHIP: Must have ownership in the property and be your domicile
- ASSET LIMIT: for owner(s)/applicant is \$50,000 – excludes the domicile

Amount of the exemption to eligible applicants is \$175.